2021 Budget Proposal

PRESENTED BY:

CONNER MACIVER, TOWN ADMINISTRATOR



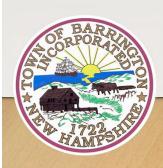
Historical Anecdote

- The 'proprietors' of Barrington met in Portsmouth for many years.
- It was first voted to build a meeting-house in Barrington on March 31, 1731.
- Eleven years later, the proprietors actually appropriated 320 pounds total to build the meeting-house in 1742.
- In 1752, the meeting-house was moved to a better location where it remained until 1854.
- Nearly 300 years ago, it seemed that Barrington faced challenges and delays when building a meeting-house, but when done right, it lasted a century.



Funding Local Government Services

- Property Tax
- Vehicle Registration
- Fees for Service
- State & Federal Aid
- Miscellaneous



Municipal Tax Rate History

• 2014 \$4.72

• 2015 \$4.66

• 2016 \$4.59

• 2017 \$4.21* (Assessment +8.4%)

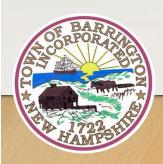
• 2018 \$4.23

• 2019 \$3.69* (Assessment +12.5%)



Measures of Financial Stability

- Stable Municipal Tax Rate
 - Limited Budgetary Tax Impact for nine years (budget increases covered by tax base and increased revenues)
- Unassigned Fund Balance of 8%-17% as Recommended by the NH Department of Revenue Administration
 - Barrington holds an estimated \$3,894,056 or 12.4%



Unassigned Fund Balance and Use

•	Year	Balance	Used by Town Meeting
•	2013	\$ 2,779,790	\$ 399,910
•	2014	\$ 2,942,637	\$ 592,209
•	2015	\$ 3,041,459	\$ 339,463
•	2016	\$ 4,063,777	\$ 378,000
•	2017	\$ 4,460,259	\$ 726,536
•	2018	\$ 4,470,997	\$ 554,050
•	2019	\$3,979,805	\$1,320,000
•	2020	\$3,894,056	\$703,000



Proposed Operating Budget

Approved 2020 \$7,300,847

• Proposed 2021 \$7,271,058

• Difference -\$29,789

• Difference -0.41%



Financial Impact of COVID-19

Revenue

- Local Revenues Continue to Increase
- State Revenue Expected to Decrease in 2021 (up to \$300,000)

Grants

• Over \$300,000 in Grant Funds Approved so Far

2020 Expenditures

 \$600,000 Remaining in 2020 Budget from Conservative Expenditures, Grant Funds, and Unused One-Time Expenses

Financial Indicators

- Property Tax Delinquency Below 5% (lower than five-year average)
- Property Development Continuing
- Motor Vehicle Registration Revenue Continuing to Increase (New Vehicles)



2020 Unexpended Appropriations

- Nearly \$600,000 Expected in Unexpended Appropriations
- Over \$300,000 from Expenditures Offset with Grant Funds
- Nearly \$100,000 in Planned One-Time Expenditures which Were Not Used
 - Compensation Study Implementation Fully Funded Through Census Changes
 - Funds Budgeted to Move and to Satisfy Lease Requirements Not Needed
- Conservative Budget Utilization
 - Financial Uncertainty has Limited Some Non-Essential Spending



2021 Budget General Information

- 2.5% Wage Increases
 - 2.5% Step for Eligible Employees
 - No Cost of Living Adjustment
 - No Top of Scale Bonus
- Benefits
 - New Hampshire Retirement: 20% Increase in Employer Contribution
 - Health Insurance: Assuming 10% Rate Increase



Budget Increases of \$10,000+

- Hwy. Consultants +35,000 to \$35,000
 - Planned Engineering and Surveying Needs in 2021 (Young Road Bridge and Culvert, Orchard Hill, and Dam Culvert Replacement) \$12,000 transferred from Highway Layouts Line
- Hwy. Rd. Maint. +\$10,000 to \$40,000
 - Increase in Planned Tree Work (Deer Ridge and Beauty Hill)
- Bond Interest +\$25,000 to \$25,000
 - Anticipated Borrowing for Town Hall Project in 2021



*Excluding Wages and Benefits

Budget Decreases of \$10,000+

Incident Fund

-\$70,434 to

\$30,000

Will Continue to be Adjusted Throughout Budget Process

Election Wages -\$13,000 to \$9,000

One Election in 2021

Rental Lease

-\$35,700 to

\$64,300

Updated Lease Agreement, Reduces Financial Impact

• Hwy. Layouts

-\$12,000

to

\$1

Moved to Highway Consultants



Budget Decreases of \$10,000+

- Winter Contractors -\$33,000 to \$100,000
 - Based on Last Year's Utilization and Expected 2020-2021
 Utilization
- Salt and Sand -\$32,000 to \$178,560
 - Based on Improved Management of Salt and Sand Utilization
- Tnsfr. Wages/Benefits -\$30,000 to \$82,000
 - Reducing Lead Attendant from Full-Time to Part-Time



Requested Warrant Articles

•	\$150,000	Bridge and (Culvert Ca	pital Reserve
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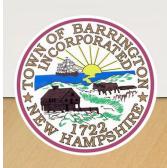
111gitway Department Office/Garage Addition	•	\$125,000	Highway Department Office/Garage Addition
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- \$100,000 Highway Equipment Capital Reserve
- \$75,000 Library Capital Reserve
- \$60,000 Fire Truck Capital Reserve
- \$50,000 Emergency Communication Capital Reserve
- \$25,000 Swains Lake Dam Capital Reserve
- \$10,000 Fire Rescue Equipment Capital Reserve
- \$5,000 Tricentennial Celebration Expendable Trust
- \$3,500 Cemetery Capital Reserve
- \$3,000 Library Technology Capital Reserve



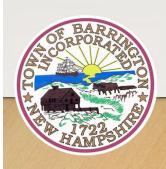
Fund Balance for Capital Projects

- Responsible Investment in Capital Projects while Reducing Tax Impact
- Unexpended Appropriations are Taxes
 Raised
- Revenue in Excess of Projections
- Fund Balance is a Savings Account for Cash Flow and in Case of Emergency



Executive Budget

- 01-4130-02-4111: Municipal Office Administrator
 - Transitioned to Full-Time in July
- 01-4130-09-4810: Incident Fund (-\$70,000)
 - *To Be Evaluated Throughout Process



Administration and General Government Buildings Budgets

- 01-4150-01-4310: Contracts
 - Slight increase in annual software and support contracts
- 01-4194-01-4441: Rental/Lease (-\$35,700)
 - Funding No Longer Necessary for Lease Requirements
- 01-4194-01-4626: Vehicle Fuel (+\$0)
 - Will Further Evaluate Usage and Reduced Fuel Costs



Questions

- More Information
 - www.Barrington.nh.gov/2021Budget
 - Entire Budget Binder Available Electronically
- Contact
 - Conner MacIver, Town Administrator
 - (603) 664-9007
 - cmaciver@barrington.nh.gov

